



Attorney General
STATE CAPITOL
Phoenix, Arizona 85007

Robert R. Corbin

November 20, 1979

Mr. Walter Richardson
Chairman, Division II
State Board of Tax Appeals
1645 West Jefferson
Phoenix, AZ 85007

LAW LIBRARY ARIZONA ATTORNEY GENERAL

Re: I79- 279 (R79-115)

Dear Mr. Richardson:

In your letter of April 10, 1979, you requested our opinion regarding the authority of the State Board of Tax Appeals under A.R.S. § 42-308 to entertain requests from political subdivisions to transfer revenues in an emergency situation from one fund to another fund in order to provide funding for an already-budgeted item.

A.R.S. § 42-308.A, which specifies the Board's authority with respect to emergency situations, provides as follows:

A. In event of epidemics, disease or acts of God which result in damage or disaster to the works, roads, buildings or property of a county, city or town, or which menace the life, health or property of any considerable number of persons therein, or in event of any other emergency the results of which have not been anticipated in the budget and which will require making expenditures or incurring liabilities or expenses by reason thereof during the current fiscal year, and restricted to instances in which no other funds have been provided or appropriated therefor, the governing body may present to the state board of tax appeals in writing the facts thereof which require making such expenditure or incurring such additional liability or expense during the fiscal year and therein specify the amount which is deemed necessary therefor. (Emphasis added.)

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Pursuant to this provision, the State Board of Tax Appeals has jurisdiction over situations in which a political subdivision wishes to amend or alter expenditures under its budget. The provision does not pertain to the means by which an already-budgeted item is funded. Thus, a county, city or town's ability to transfer revenues from one fund to another in order to fund a budgeted item must necessarily depend upon the nature of the revenue fund intended to be used, and any restrictions thereon, and not upon State Board approval under A.R.S. § 42-308.A.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Corbin". The signature is written in a cursive, slightly slanted style.

BOB CORBIN
Attorney General